In the Claims:

- 1. (Currently Amended) A semiconductor device comprising:
- a semiconductor substrate;
- a first insulating film formed on an upper side of said semiconductor substrate, said first insulating film containing ladder-shaped siloxane hydride;

and

a second insulating film disposed adjacent to said first insulating film, said second insulating film containing oxygen and silicon as a constituent elements element.

2. (Canceled)

- 3. (Original) The semiconductor device according to claim 1, wherein said second insulating film comprises a compound selected from the group consisting of SiO₂, SiOC, SiON and SiOF.
- 4. (Original) The semiconductor device according to claim 1, further comprising a metal interconnect embedded in a multilayer structure, said multilayer structure comprising said first insulating film and said second insulating film.
- 5. (Original) The semiconductor device according to claim 1, wherein said semiconductor device is free of a guard ring.
- 6. (Original) The semiconductor device according to claim 1, wherein said ladder-shaped siloxane hydride is L-OxTM.
- 7. (Original) The semiconductor device according to claim 1, wherein said ladder-shaped siloxane hydride is a film being formed by being baked at a temperature within a range of from 200 degree C to 400 degree C.

- 8. (Original) The semiconductor device according to claim 1, wherein said ladder-shaped siloxane hydride has a film density within a range of from 1.50 g/cm³ to 1.58 g/cm³.
- 9. (Original) The semiconductor device according to claim 1, wherein said ladder-shaped siloxane hydride has a refraction index at a wavelength of 633 nm within range of from 1.38 to 1.40.
- 10. (Original) A method for manufacturing a semiconductor device, comprising: forming a first insulating film containing ladder-shaped siloxane hydride on a semiconductor substrate; and

forming a second insulating film adjacent to said first insulating film via a plasma CVD utilizing a source gas containing oxygen.

- 11. (Original) The method according to claim 10, wherein said source gas contains a gas selected from a group consisting of O₂, N₂O, NO, CO, CO₂, H₂O, tetraethoxysilane (TEOS) and dimethylsilane.
- 12. (Original) The method according to claim 10, wherein said source gas further comprises a silicon compound.
- 13. (Original) The method according to claim 12, wherein said silicon compound is selected from a group consisting of SiH₄ (monosilane), monomethylsilane, dimethylsilane, trimethylsilane, tetramethylsilane, tetraethoxysilane (TEOS) dimethyldimethoxysilane and tetravinylsilane.
- 14. (Original) The method according to claim 10, wherein said second insulating film comprises a compound selected from the group consisting of SiO₂, SiOC, SiON and SiOF.
 - 15. (Original) The method according to claim 10, further comprising:

after forming said second insulating film, selectively removing a multilayer films to form an interconnect groove, said multilayer films comprising said second insulating film and said first insulating film; and

filling said interconnect groove with a metal to form a metal interconnect.

16. (Original) The method according to claim 15, wherein said ladder-shaped siloxane hydride is formed by being baked at a temperature within a range of from 200 degree C to 400 degree C during said forming said first insulating film.